

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 29th December, 2017

No. 687

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 52/2017–State Tax

Dated: 28th October, 2017

NOTIFICATION

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby makes the following amendments in the notification number 44/2017-State Tax, dated the 13th October, 2017, namely:

In the said notification, for the words, figures and letters “the 31st day of October, 2017”, the words, figures and letters “the 30th day of November, 2017” shall be substituted.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**